7. If any dispute arises regarding the apporti onment of compensation from among parties interested, an Arbitrator will be appointed under sub-rule 4 of Rule 75-A.

8. You are further informed that under sub-rule 7 of Rule 75-A, if any person contravenes any order under this rule, he shall be punishable with imprisonment for a term which may extend to 3 years or with fine or with both.

S. B. BASAPPA,
Special Officer, Fuel Supplies.

4044

Report on the inspection of accounts of the office of the Central Coconut Committee for the period from 1st April 1952 to 31st March 1953 conducted from 28th November 1953 to 9th December 1953.

Under rules 22(4) of the Indian Central Coconut Committee Rules, the audited statements of receipts and payments have tobe sent to the Government of India. The audited statements for the year 1952-53 are attached herewith.

CURRENT REPORT—PART I.

C-Report for 1952-53.

I. Receipt Books.—(1) The certificatesof count of the number of pages the books contain are not recorded on the covering pages befor the books are brought into use as required under Rule 85 C.T.R. for *e.g:*—

Receipt books Nos. 5, 8 and 10, etc.
Bill books Nos. 61, 62 and 67 etc.
Such omissions may be avoided in future.

(2) Carbon copy of the bill book receipt No. 5513 is not available for verification. But a sum of Re. 0–6–0 has been credited as per the receipt number in the petty each book, It may be confirmed that only annas 6 was realised, *vide* the missing counterfoil.

(3) *Receipt No.* 775, *dated* 13*th October* 1952.—The amount written in words is Rs. 10—10—0, and that in figures is Re. 0—10—10. The latter amount alone is credited. It may be confirmed that the amount received actually is only Re. 0—10—10.

(4) Receipt No. 931, dated 23rd October 1952 comes after receipt dated 29th October 1952. This shows that the receipts are not drawn up chronologically. Such omissions may be avoided.

II. Receipts—cess collections.—The principal item of receipt for the Committee is the cess on copra milled. The collection under cess during the year 1952-53 is Rs. 2,60,907–6–6 against Rs. 3,09,923–10–0 in 1951-52. The reason for the fall is due partly to the delay of the concerned Governments to transfer the amounts already collected by them and also to collect arrears.

The balances to be credited by the various State Governments are as follows :—

	Rs.	a.	p.
(a) Travancore-Cochin (statements upto the end of 9—52 only received) ...	2,23,202	7	8
(b) Madras	13,011	2	9
(c) Bombay	17,896	6	3
(d) Mysore	19	6	0
(e) Cutch and Saurashtra	1,151	15	0
(f) Baroda	261	12	0
Total ...	2,55,543	1	8

The progress of collection of receipts is an important matter to be watched by the Secretary, the Central Excise Department of the Government of India are collecing the cess and they are sending the monthly returns of assessments and collections. Under the existing arrangement, the check over leakage of revenue by escape of assessment or otherwise rests entirely with the Collector. The Committee may very well request the Central Board of Revenue to furnish them with a copy of their review of 'cess on copra' so that useful suggestions, if any, called for improvement of revenue may be suggested to the Board. This aspect may be considered by the Committee for such action as is deemed necessary.

III. Cash book.—(1) Sub-vouchers produced in support of expenditure do not generally contain pay orders of the Secretary or of the Directors as the case may be. Pay orders may be obtained on the vouchers before payments are made to the parties as required under Rule 208 C.T.R. After payment the Sub-vouchers should be cancelled in such a way that they cannot be used again, *vide* Rule 211 C.T.R.

(2) Cheque No. OB—1.63450 on self for Rs. 683–4–8 drawn on 31st March 1953, was cancelled and fresh cheque number OB—1.63457 was issued for the amount on 1st April 1953 (as entered on the counterfoil) though the cheque is dated as 31st March 1953. The cancellation of the previous cheque was not noted in the cash book. Only the latter cheque issued on 1st April 1953 is entered in the cash book, on 31st March 1953. The debit of a cheque should be entered in the cash book simultaneously with its issue and the cancellation of a cheque already issued should be so indicated in the cash book with details. The debit of a cheque issued on 1st April 1953 should not be shown on 31st March 1953 (previous financial year). Such mistakes may be avoided.

(3) *Sub-voucher number 76 of 1952-53 for Rs 12* — Remuneration at Rs. 4 per day has been made for typing work done for 3 days from 7th June 1952 to 9th June 1952, both days inclusive. Payment of charges is to be made based on the number of pages typed at one anna for every 60 words or Rs. 2 per diem whichever be less [*vide* Appendix 8—item 38 iii (b) of General Financial Rules]. Further, no charges may be made for typing of similar work by private agency without the previous sanction of the authority competent to sanction entertainment of a corresponding temporary establishment. In this case, the sanction of President should have been obtained. The Committee may examine and lay down rules for incurring expenditure of the type referred to or delegate powers to the Secretary to entertain casual staff for work of this nature with the concurrence of the Government of India. The excess payment made on this account against the limit fixed [*vide* Appendix 8 to item 38 iii (b) of Annexure A of the General Financial Rules, Vol.II] may also be regularised.

(4) Stamped receipts obtained from payees were not produced for the following payments :—

Date of payment	Amount Rs.	a.	p.	Name of payee
18th July 1952 ...	45	0	0	Times of India
Do ...	698	7	0	M. C. Swaminathan Chettiar Ekm.
1st August 1952 ...	507	13	0	Messrs. Jootha Ramchandas
10th November 1952	131	13	0	Messrs. D. K. Press, Ernakulam.

The relevant stamped receipts from payees may be made available at the time of next audit.

PART II.

IV. *Security Register.*—The Committee in its sixteenth meeting have adopted the recommendation that the initial expenses of Rs. 25 incurred by Sri K. Raman Menon in connection with the furnishing of security of Rs. 1,000 to the Committee (on being promoted as Accountant from the post of Head Assistant with effect from 13th March 1951) be reimbursed to him and that sanction also be accorded for the reimbursement of the annual premium of Rs. 15 on his fidelity guarantee policy.

It is not clear how the Committee can incur premium charges on fidelity bonds taken out by a subordinate for security. This is virtually the Committee itself furnishing the security. The authority on the basis of which the reimbursement of the annual premium of Rs. 15 on his fidelity policy was made against the provisions of para 279 of General Financial Rules, Vol. I and of the initial expenses of Rs. 25 incurred by Sri K. Raman Menon in connection with the furnishing of security of Rs. 1,000 to the Committee may be furnished. The position may be re-examined by the Committee.

Again the decision of the Committee has not been recorded in security register in the remarks column. This may be done.

V. Advance recoverable from Central Coconut Research Station, Kasaragod.

A sum of Rs. 29,080-15-6 is pending recovery with the Reserch Station, Kasaragod. This includes *inter alia*, the following advances:

Rs.	a.	p.	
93	10	0	paid on 24th December 1952
12,587	0	0	paid on 7th January 1953
7,435	5	6	paid on 6th February 1953.

Immediate action may be taken to recover them in vouchers or in cash.

VI. Andaman Advance Account.—The Committee in its fourteenth meeting adopted as subject mater 34, that 50 per cent of the recurring expenditure and 40 per cent of the receipts on account of the 'Three-Year Development Coconut Scheme in Andamans should be shared by the Committee. A sum of Rs. 2,796-15-3 was expended by the Committee on this account during the year 1952-53. But 50 per cent of the expenditure has not yet been settled and recouped to the Committee. Immediate action may be taken to recover the amount due to the Committee after setting the Committee's share of expenditure.

VII. Advance for purchase of conveyances. A register should be maintained to record the amounts advanced to each person, authority sanctioning the advance for the purchase of conveyance in each case as required under paras 254 and 255 of General Financial Rules, the number of instalments in which the repayments should be made, the amount recovered in each instalment and the balance pending recovery.

VIII. Grant-in-aid.—No payments towards grant-in-aid were made during the year. But balances of amounts paid during the previous years are pending with many schemes for which accounts with certificates of proper utilisation are to be rendered to the Committee. This information cannot be ascertained from the register as maintained now. An additional column to record remarks regarding the amounts for which accounts have been rendered should be provided in the register of grant-in-aid payments, balance to be refunded, credit realised etc.

IX Issue Notes.—The form of issue note as modified by the Director, Kasaragod Research Station, *vide* his letter No. B. 2267—52, dated 14th September 1953 may be brought into use immediately.

X. Advance made to the Director of Disposals in 1950-51.—Against an advance of Rs. 63,000 made during the year 1950-51 for loboratory equipments, a sum of Rs. 14,108-5-0 is pendiug adjustment at the end of 3—53. Immediate action may be taken to settle the advance made to the Government of India.

XI. Research Stations-Kayangulam.—(1) *Receipt Books.*—The certificate of count is wanting in a few of the receipt books *vide* the following books:—

Book No. 22 leaves	...	...	1051 to 1100
Book No. 23	...	...	1101 to 1150
Book No. 4—50	...	..	151 to 200
Book No. 24	...	...	1151 to 1200
Book No. 4—53	..	...	301 to 401

The omission to issue receipt books to the subordinate officers without actual verification and certificate of count recorded by the Joint Director should not have occurred. The ommission may now be supplied and such omissions may be guarded in future.

(2) The proposal of the Joint Director to utilise Departmental receipts for departmental expenditure has been sanctioned by the Committee (in consultation with the Comptroler) as an exception to Central Treasury Rule No. 7 for a period of one year from 2nd February 1953 so long as it does uot lead to unnecessary looking up of Committee's funds and the cash balance is retained subject to a review of the working of the system at the time of the subsequent inspection. An examination of the field staff's cash book shows the following position:—

Month	Departmental receipts	Departmental expenditure	Net remitance in office
DEMONSTRATOR I.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.
March 1953 ...	881 0 0	469 0 3	411 15 9
April 1953 ...	576 10 0	334 7 0	242 3 0
May 1953 ...	346 14 0	175 1 0	171 13 0
September 1953	100 4 0	77 15 9	22 4 3
October 1953 ...	489 2 0	304 11 0	184 7 0
November 1953	333 12 0	325 7 0	8 5 0
Total ...	1,041 0 0		

DEMONSTRATOR II.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
March 1953 ...	486 2 0	416 12 0	69 6 0
April 1953 ...	453 12 0	344 6 0	109 6 0
May 1953 ...	272 10 0	240 8 0	42 2 0
September 1953	148 8 0	87 2 3	61 5 9
October 1953 ...	375 12 0	246 3 6	129 8 6
Total ...			411 12 3

DEMONSTRATOR III.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
March 1953 ...	147 0 0	97 13 0	49 3 0
April 1953 ...	409 0 0	261 0 3	147 15 9
May 1953 ...	303 12 0	230 12 6	72 15 6
October 1953 ..	279 2 0	175 3 0	103 15 0
Total ...			374 1 3

It may be seen from the above that the departmental receipts accumulating in the hands of the demonstrators work up to an average of Rs. 120 a month with each demonstrator. With one demonstrator the amount has gone to about Rs. 412. This is an exceptional feature in the month. The demonstrators are in the scale of Rs. 45-60 and they have furnished a security of Rs. 50. With their status, it may not be quite desirable to entrust such large cash turnover of Rs. 500 to Rs. 600 and permit them to retain cash of Rs. 120 on an average without being remitted for a month. If the present procedure of utilising departmental receipts for departmental expenditure requires to be continued, the Committee may consider whether their security may not be raised to Rs. 100.

(3) Vouchers.—(i) Payee's vouchers to support the following items of expenditure are not filed. They may be obtained and filed.

(*a*) Petrol charges of Rs. 44 on 25th February 1953.
(*b*) Rs. 47-4-0 paid to the Oriental Scientific Instrument & Co., Cawnpore on 25th February 1953.
(*c*) Rs. 50-0-0 towards books and periodicals paid to K. Krishnamurthy, on 2nd January 1953.
(*d*) Rs. 68-0-0 paid to Ensign Engineering Corporation on 4th March 1953.

(*ii*) *Spraying charges.*—The expenditure under this item comprises of labour for spraying, transport charges for transport of pumps and chemicals for spraying. Chemicals are purchased by the Joint Director while the first two items are spent by the demonstrators in the field. For each pump they engage two labourers, one for operating the pump and the other for climbing the trees, the former at Rs. 1-8-0 and the latter at Rs. 2-0-0 per day. The review of spraying expenditure given in the preceding paragraph would show that large variations are noticed as compared to the receipts in certain cases. Please see items 9—53 and 11—53 of Demonstrator I, all the months of Demonstrator II and III, etc While the transport charges may be veriable from month to month the labour charges incurred must have a reasonable out-turn to justify the payment of fixed labour charges. The out-turn of trees sprayed by a set of labourers (one pumper and one climber) varies from 32 to 50 a day. Such large variations reveal control of labour charges. The demonstrators must be instructed to see that 60 trees or such other reasonable number as may be fixed by the Jonit Director are to be sprayed a day. The Director may take steps to fix a schedule which must be worked up for labour engaged as well as tin lime shells and other materials required for spraying. The spraying charges incurred every month must be reviewed with reference to such schedule.

(4) *Purchase of stores.*—(*i*) Manures are purchased annually on consolidated indents after quotations with the sanction of competent authority as per suggestions of audit previously made. Though quotations were invited, all the quotations received are not seen in the file so that it could not be verified whether the lowest quotation was paid. Finally, the purchase is seen to have been made from the Government Depot keeper, Kayangulam. The file showing all the quotations received, the analysis of specifications called for for supply and that revealed in the stock supplied and other connected papers may be made available for reference.

(*ii*) *Chemicals and apparatus.*—The Committee have concluded that such consolidated purchase may not be feasible in this case and they have allowed the existing practice under which the Directors make piecemeal purchases within their delegated powers of sanction has

been allowed to continue. The Committee has empowered the Directors to purchase chemical and apparatus up to a monetary limit of Rs. 250 at a time. It happens that purchases of one and the same chemical are made on more than one occasion which might be liable to be construed as evading the sanction of higher authority though really the purchases might be according to requirements. To avoid any possible evasion, it may be well that the Committee fixes the annual monetary limit of power of purchase by the Directors as in Appendix 8-item 21 of Annexure A of the General Financial Rules, Vol. II.

(*iii*) Quotations are called for without specifying time of delivery, place of delivery, full specifications of articles, *viz.*, nitrogen content of manures, etc. Quotations are also not called for from a large number of people in the line, *eg.*, for firewood ash only 3 people were given notices. The advantage of a competitive rate will be derived only if wider publicity is given to such purchases.

(5) *Farm Produce Register.*—(*i*) The maintenance of this register calls for improvement. There are 8 harvests in a year and the yields are entered blockwar. The responsible officer under whose supervision the pluckings are made is to attest the entries of each block in token of his counting the yield. Such attestations are wanting on many days. The omission may be avoided.

(*ii*) The auction list shows that the auction is conducted by the Farm Assistant and the bid is confirmed by the Director. As the produce auctioned is fairly large, the auction is to be conducted by the Director himself and recorded to that effect.

(*iii*) It is noticed that the removal of the last batch of coconuts after payment of value takes place 10 or 15 days after the last plucking. It is presumed that the conditions of sale prescribes that the Committee will in no way be responsible for the custody of the coconuts This may be got confirmed.

(*iv*) Every month a fairly large number is rejected as barren nuts 197 in 4/52, 595 in 6/52, etc. The Joint Director may certify the rejection hereafter. The entry of barren nuts is noted at the end of each harvest in final accounting of that harvest. Normally the barren nuts will be decided after the bidder has removed the last consignment and the entry must therefore appear with each removal by the bidder and not days after all the removals and after series of piecemeal issues to the staff. This may be kindly noted. It may also be noted that the fuel value or other value of barren nuts which are rejected in large numbers is to be accounted for. Similarly a good number is issued for the several sections of the Research Station. The need for such issues must also be scrutinised by the Joint Director and certified by him.

(*v*) The following issues noted as utilisation as seednuts have not been credited and accounted for in the seednut stock register of the section concerned :—

(*a*) Forty nuts issued to the Entomology Section on 30th May 1952.

(*b*) Four hundred and fifty-two nuts issued as seednut (without mention of section) on 12th June 1952.

(*c*) Two hundred and ninety-eight nuts issued as seednut (without mention of section) on 14th July 1952.

All these short credits may be traced and explained or the value remitted.

(6) *Stock Register.*—(*a*) The following articles purchased were not seen brought into the relevant stock registers :—

(1) Plunger leather	12 Nos.	As per contingent bill 85, dated 13th March 1953.
(2) Springs for pedal	12 Nos.	
(3) Diaphragm	12 Nos.	

(4) Only one electric holder has been brought to stock register against the value of 2 holders paid as per sub-voucher 590, dated 16th September 1952 of contingent bill 28/52.

(5) One ounce of turpentine has been alone brought to stock against 1½ oz. purchased *vide* sub-voucher 411 of contingent bill 16/52.

The Director has physically verified all the stock and the fact of correctness recorded in the respective stock registers and these have not been found. The inference is that these were not brought to the stock and that these were not in the laboratory at the time of verification. The cost of these articles may, therefore, be got recovered from the Section Assistants responsible and credit pointed out.

(*b*) Though separate registers are maintained for consumable and non-consumable articles, the latter are seen as outright issue to the several sections and the balance is shown as nil. This will be in order only if the several sections have a separate register to take credit for these articles. But only a centralised stock register is maintained and these articles need not be shown as outright issue, but need contain only the section to which issue has been made and which should account for it without striking any balance. The acknowledgment of the section head may be taken for such issues to fasten the responsibility in case of need.

In the case of consumable stores like kerosene oil, petrol, etc, bulk issues are shown. The issues may be controlled by well regulated issues on issue notes as suggested in the previous audit report. Sometimes articles are obtained through the Government of India (I.S.D. or Ministry of Works etc.) In such cases the invoice number of the Government of India Supplying Department may also be noted to facilitate verification of entries with invoices received direct in the Audit Department. Reference to invoice particulars may be noted hereafter.

(7) *Register of Assets.*—An attempt has been made to write up the register. It may be completed carefully with values noted therein under the attestation of a responsible officer.

Building Register : (*a*) *Serial No. 5-Quarters of Junior Research Assistant.*—The standard rent of Rs. 4-15-0 being less than 10 per cent pay is being collected. The capital cost of the building is Rs. 986-9-3 and renovation of expenditure of Rs. 249 is incurred in March 1953 (Year of expenditure is not noted. This may be done). The capital cost for purposes of recovery of rent from 1st April 1953 will be Rs. 1,235-9-3 and a rent of Rs. 6-3-0 is recoverable from 1st April 1953 against Rs. 4-15-0 now recovered. Please regularise recovery and intimate credit of recovery of arrears.

(*b*) *Serial No. 6—Quarters of Junior Assistant.*—The up-to-date expenditure is Rs. 1,998 and rent recoverable is Rs. 9–8–0 against Rs. 6–14–0 recovered. The date of additional expenditure on capital is not noted. The arrears of similar rent due may be recovered and credit pointed out.

(*c*) *Serial No. 15—Laboratory Assistant Quarters.*—The standard rent works up to Rs. 4–14–0 being 6 per cent on Rs. 972–2–3 against Rs. 4 now collected. Please regularise recovery and intimate credit of recovery of arrears.

(9) *Quarters of the Entomologist.*—(*a*) A provision rent of Rs. 10 has been fixed pending valuation and assessment of standard rent by the Central Public Works Department. The valuation may be finalised immediately.

(*b*) The registers do not show the year in which additional expenditure is incurred nor is it attested by the Joint Director in the column provided for therein.

(10) *Acquittance Roll.*—Though the total amount disbursed to the following persons on 26th August 1952 is more than Rs. 20 each, the stamped acquittance has not been taken :—

1	Sri T. P. Gopalakrishnan	— 17—6—0 + 13—8—0 + 26—7—0 + 34—0—0	91—5—0
2	Sri P. V. Channey	— 19—8—0 + 6—12—0 + 6—12—0 + 22—5—0	55—5—0
3	Sri M. Ramamohan Rao	— 4—5—0 + 18—3—0 + 8—10—0 + 8—10—0	39—12—0

Stamped acquittance may be taken in future in such cases.

XII. *Kasaragod* : (*a*) *Cash book.*—(i) Vouchers obtained are defective in a few cases in as much as they do not contain full particulars to enable complete accounting of the articles purchased or services done being verified eg :—

(*a*) *Lorry hire of Rs.* 215.—Paid for 36 trips for removing earth (*vide* voucher Nos. 778, dated 11th November 1952 and 827, dated 21st November 1952). The load per trip is only 1¼ miles and the total run (including dead mileage) will come to 90 miles and the maximum charges admissible are only at Rs. 1–8–0 or Rs. 135. The

credit for the excess transporting paid may therefore be pointed out.

Further, volume of the earth removed out of the number of units of earth work excavated is also not furnished.

(*b*) *Voucher* 777, *dated* 11*th November* 1952 –*for Rs.* 2-4-0.—The voucher shows transport charge of some scientific articles from Central Station, Madras to lodge and back while the articles are shown to have been sent from the Harbour Railway Station to Kasaragod. There was no official purpose of transport from Central Station to lodge and back. The amount may be arranged to be refunded and the credit pointed out.

(*c*) *Voucher Nos.* 881 *to* 883, *dated* 5*th December* 1952.—Conveyance charges of 40 bags (cwts.) of super phosphate from Kasargod Railway Station to Research Station—3 carts at Rs. 3 claimed Rs. 9-0-0.

Admitted for 2 carts at Rs. 3 on the basis of the voucher Nos. 875 to 877 dated 4th December 1952 where only 3 carts were engaged for 80 bags of nurate of potash ... Rs. 6-0-0

Rs. 3-0-0

Credit for the recovery of Rs. 3 being the excess amount paid may be pointed out.

(*b*) Stamped receipts are wanting in the following cases of payments made for the purchases :—

Voucher No. 907, dated 13th December 1952 for Rs. 25-6-0 from Adair Dutt & Co., Madras.
Voucher No. 1170, dated 27th February 1953 for Rs. 166-2-6 Chemical Co-operative Stores.
Voucher No. 1236, dated 17th March 1953 for Rs. 33-9-0 Co-Operative Society, Coimbatore.

The defects may be got cured and the fact reported.

(*d*) *Stock Registers.*—(1) Several items of stock materials such as iron rods, lime, paint and timber scantlings, etc., are shown as purchased and issued in bulk on one and the same date. As regards the issues, the acknowledgments of the recipients are also wanting in some cases *eg*:—

Issue of 56 bolts and nuts on 18th February 1952,
20 iron flat Do
8 flat iron pillar brackets on 1st October 1953.

All the issues should be supported by the acknowledgment of the recipients in future. So also issues of these materials should have been done according to the actual requirements instead of making bulk issues.

(2) Paints of different sorts and colours are entered into one and the same page in the stock register. This is not correct accounting. Similarly the purchase of brushes for painting and their issues are now shown on the same page of the stock register intended for paints. These articles should have been shown separately leaving separate pages.

(3) A quantity of 14 lbs. of paint is shown as purchased and issued on 7th November 1952 for the work of repairing the copra store. As only lumpsum provision has been made in the estimate for the above work, the efficacy of the utilisation of the quantity issued could not be ascertained. Without furnishing detailed estimate for each item of work, how the actual quantity of materials required is being purchased is not known.

Similarly, 17 cwts. of cement was issued in piecemeal from 11th March 1953 to 28th March 1953 for erecting a barbed wire fence around the Meterological Observatory.

As soon as a work is over an abstract of materials purchased for the work, the quantity utilisable as per data of Public Works Schedule and the balance to be recounted for, if any, may be worked out.

(4) On 31st May 1952, there was a stock of 20 cwts. of cement. The total quantity issued till 16th July 1952 comes to 20 cwts. On a further scrutiny, it was observed that the above quantity of cement was issued for the annual repairs of the residential and non-residential buildings. When the estimated quantity for the above work was only 19 cwts. of cement, how 20 cwts. is shown as issued for the above work, requires special notice. Excess issue of 1 cwt. may be made good and the credit pointed out.

(5) *Voucher No.* 1109, *dated* 11*th February* 1953.—For Rs. 28 being the value of teak wood stools supplied by Sri C. Ambady Furniture Maker, Kasaragod.

As per the bill, the specifications of items one and two are as follows :—

1 One T.W. stool 2½ ft. high on 4 legs with 10" square plank on top ... Rs. 10-0-0
2 One T.W. stool 2 ft. high on 4 legs with 10" square plank on top ... Rs. 8-0-0

But in the stock register, the size of the square plank on top is differently shown as 9" square instead of 10". If so the price may also vary. The discrepancy may be explained.

(6) On 1st May 1952 an issue of 3 seed coconuts was made to Gondarda Estate, Malaya, as per the instructions of the President, Indian Central Coconut Committee on exchange basis. But letter No. F. 2.8—52 Comm. II, dated 22nd January 1952 of Ministry of Food and Agriculture, Government of India shows that sanction was accorded to supply 5 Nos. Please state whether the above issue has been made good by return supply and if so the reference in support, if any, may be pointed out.

Further, the circumstances under which only 3 Nos. were supplied instead of 5 against the orders of Government of India may also be stated.

(7) The cost of 100 lbs. of Crotalaria striata seed amounting to Rs. 25 sold to the Director of Agriculture, Trivandrum on 25th February 1952 and of 25 lbs. amounting to Rs. 6-4-0 sold to the Agricultural Inspector, Chitaldrug on 9th December 1952 excluding the incidental charges is still pending realisation. Early action may be taken in the matter and the result thereon intimated.

(8) Annual stock verification certificate of the Director is wanting in the stock register of library books Further a copy of Southern Railway Guide purchased for Rs. 1-4-0 on 26th May 1952 as per voucher 182 has not been taken to the stock register so far. The omission may be explained.

(*c*) *Stock Register of cattle feed.*—Variations in quantities for the issue of cattle feed are observed on certain dates from the sanctioned scale without specifying the reason therefor. So also on certain dates some items of concentrates were not issued for the administration of the fodder for want of sufficient stock. *Vide* the concentrates issued on 10th October 1952 to 24th December 1952, 5th November 1952, 26th December 1952, and 26th and 27th March 1953—Deviations made from the authorised scale must be specifically sanctioned by the Director.

(*f*) *Auction list.*—In the list of articles appended to the auction notice No. B. 1064—53, dated 19th February 1953, item Nos. 13 and 15 (Tea pot one and soda water tumbler one) were not included in the sale list dated 23rd February 1953. The circumstances under which these two items were not put to auction since they have been included in the sale notice may be stated.

.....
Assistant Accounts Officer.

Receipts and payments account of the Indian Central Cocoanut Committee for the year ended 31st March 1953.

Receipts

Particulars	Amount	.....
	Rs. a. p.	Rs. a. p.
Opening balance as on 1st April 1952.	3,71,934 5 1	
Less refund of security ...	100 0 0	
Less publication receipts adjusted	76 5 6	
		3,71,757 15 7
Cocoanut cess collected under section 8 of Indian Cocoanut Committee Act, 1944 :—		
Madras ...	26,777 10 6	
Bombay ...	88,097 1 0	
Travancore-Cochin ...	1,52,032 11 0	
		2,60,907 6 6
Other receipts:—		
(i) Publication receipts ...	...	4,627 5 9
(ii) Other miscellaneous receipts.	...	390 13 5
(iii) Farm produce and other receipts :—		
(a) C.C.R.S., Kasaragod ...	...	48,045 14 0
(b) C. C R. S., Kayangulam.	...	14,143 4 11
(iv) Receipts from the scheme for control of leaf disease of cocoanut.—		
(a) Old scheme ...	...	9,822 6 0
(b) Extension scheme ...	...	4,387 11 3
Interest on investment of Rs. 2,00,000 at 1 per cent from 29th May 1952 to 14th July 1952.	...	1,000 0 0
Total		7,15,022 13 5

Payments

Particulars	Amount	.....
	Rs. a. p.	Rs. a. p.
I. A. ADMINISTRATION.		
Salary of Secretary and staff ...	43,980 13 0	
Allowances and honoraria ...	22,368 1 0	
Leave salary and pension contributions.	1,598 1 11	
I.C.Coc.C. Provident Fund contribution.	2,105 14 6	
Contingencies ...	14,980 5 2	
		85,023 3 1
B.T.A. of non-official members ...	...	6,202 4 0
C. Publicity and propaganda ...	...	18'478 0 10
II. AGRICULTURAL RESEARCH.		
A. Research Stations.—		
(i) C C.R.S., Kasaragod. ...		
(a) Capital expenditure :—		
Payment on account of acquisition of land.	1,561 9 0	
Lay-out	7,174 8 3	
		8,736 1 3
STORES DEAD AND LIVESTOCK.		
Implements, tools, etc. ...	884 9 0	
Furniture and equipment ...	1,710 7 5	
Farm carts	33 2 9	
Work animals	650 0 0	
Laboratory equipment ...	9,485 14 3	
Meteorological Observatory ...	5,679 5 3	
Photographic equipment ...	5,797 14 0	
		24,241 4 8
(b) RECURRING EXPENDITURE.		
Staff salary	55,797 6 0	
Allowances and honoraria ...	28,105 11 0	
Leave salary and pension contribution.	5,852 4 4	
I.C.Coc. C. Provident Fund contribution.	1,565 0 0	
Contingencies	16,823 9 1	
Working expenses ...	28,17 15 0	
		1,36,323 13 5
(ii) C.C.R.S , KAYANGULAM.		
(a) CAPITAL EXPENDITURE.		
Buildings—residential and non-residential.	1,147 13 8	
Water supply and electric fittings ...	800 7 0	
		1,948 4 8
STORES DEAD AND LIVESTOCK.		
Implements, tools, etc. ...	671 0 8	
Furniture and equipment ...	1,756 8 2	
Laboratory equipment ...	215 3 0	
		2,642 11 10
(b) RECURRING EXPENDITURE.		
Staff salary	49,465 3 0	
Allowances and honoraria ...	22,485 0 0	
Leave salary and pension contributions.	1.173 1 4	
I.C.Coc.C. Provident Fund contributions.	2,508 0 0	
Contingencies	21,050 12 9	
Working expenses	12,663 15 3	
		1,09,345 15 9
(c) Scheme for control of leaf disease of cocoanut.—		
(i) Old scheme ...	8,160 13 3	
(ii) Extension scheme ...	4,174 18 9	
		12,335 11 0
Refund of Government of India Loan of Rs. 3,50,000—1st annuity of repayment.		95,288 0 0
By closing balance current account with Imperial Bank of India.	1,77,133 8 2	
IMPRESTS:—Secretary's office ...	750 0 0	
C.C.R.S., Kasaragod ...	1,500 0 0	
C,C.R.S., Kayangulam.	1,500 0 0	
Advance recoverable account.—		
Office of the Secretary ...	1,323 0 0	
C.C.R.S., Kasaragod ...	29,080 15 6	
I C.Coc.C. "suspense head" caution money deposit.	50 0 0	
Advance for purchase of conveyances.	323 0 0	
Andaman Advance account ...	2,796 15 3	
		*2,14,457 6 11
Total ...	...	7,15,022 13 5

*Includes security money deposit of Rs. 150.

Checked and found correct.

Accountant,
Indian Central Cocoanut Committee.

Assistant Accounts Officer (O.A.D.)
Travancore-Cochin

Secretary,
Indian Central Cocoanut Committee.

Receipts and payments account of the Indian Central Coconut Committee Provident Fund for the year ended 31st March 1953.

Receipts

Particulars	Amount Rs. a. p.	..... Rs. a. p.
To opening balance as on 1st April 1952	...	
Post Office Savings Bank account ...	...	1,599 3 0
TO SUBSCRIPTION ACCOUNT.		
Subscription received ...	10,768 0 0	
Refund of advance with interest ...	2,532 0 0	13,300 0 0
TO CONTRIBUTION ACCOUNT.		
Contribution received ...	...	5,777 0 0
TO INTEREST ACCOUNT.		
Special contribution by the Committee.	401 14 0	
Interest on Post Office Savings Bank account received for the year 1951-52.	9 15 0	411 13 0
Total ...	...	21,088 0 0

Payments

Particulars	Amount Rs. a. p.	..... Rs. a. p.
BY SUBSCRIPTION ACCOUNT.		
Advance to Subscribers ...	...	4,116 0 0
BY CONTRIBUTION ACCOUNT.		
Forfeiture of committee's contribution to the account of the subscribers resigned.	...	653 0 0
BY INVESTMENT ACCOUNT.		
Post Office National Savings certificates.	15,400 0 0	
By closing balance in the Post Office account.	919 0 0	16,319 0 0
Total ...		21,088 0 0

Income and expenditure account for the year ended 31st March 1953.

Expenditure

	Rs. a. p.
To interest credited to subscription account at 3 per cent per annum.	1,084 0 0
To interest credited to contribution account at 3 per cent per annum.	525 0 0
Total ...	1,609 0 0

Income

	Rs. a. p.
By special contribution from the committee for payment of interest.	401 14 0
By interest accrued on Post Office National Savings certificates.	1,193 2 0
By interest accrued on Post Office Savings Bank account.	14 0 0
Total ...	1,609 0 0

Balance sheet of the Indian Central Cocoanut Committee Provident Fund as on 31st March 1953.

Liabilities

	Rs. a. p.	Rs. a. p.
SUBSCRIPTION ACCOUNT		
As per last balance sheet ...	32,037 0 0	
Subscription received during the year...	10,768 0 0	
Refund of advance with interest ...	2,532 0 0	
Add interest credited ...	1,084 0 0	
	46,421 0 0	
Less Advance to subscribers ...	4,116 0 0	42,305 0 0
CONTRIBUTION ACCOUNT.		
As per last balance sheet ...	17,884 0 0	
Contribution received during the year.	5,777 0 0	
Interest credited ...	525 0 0	
	24,186 0 0	
Less forfeiture of contribution to account of subscribers resigned.	653 0 0	23,533 0 0
Total ...	...	65,838 0 0

Assets

	Rs. a. p.	Rs. a. p.
INVESTMENTS.		
Post Office National Savings Certificates as per last balance sheet.	47,150 0 0	
Investments during the year ...	15,400 0 0	
		62,550 0 0
Balance in Post Office Savings Bank Account.	...	919 0 0
Interest accrued on Post Office Savings Bank account for 52-53.	14 0 0	
Interest on investments on Post Office National Savings Certificates for 1951-52.	1,161 14 0	
Interest on investments on Post Office National Savings Certificates for 1952-53.	1,193 2 0	2,369 0 0
Total ...	...	65,838 0 0

Checked and found correct.

K. RAMAN MENON, *Accountant.*

..... *Assistant Accounts Officer, (O.A.D.) Travancore-Cochin.*

K. GOPALAN, *Secretary.*

OFFICE OF THE ASSISTANT REGISTRAR OF CO-OPERATIVE SOCIETIES, BANGALORE DIVISION, BANGALORE.

Notice dated 10th August 1954.

No. 3065-65, Whereas it has been brought to my notice that you Sri A. K. Shariff (deceased) by wife Ashabibi and 2. M. H. Shariff, brother of the deceased, member of the A. K. Shariff, Nunnur Sri Vydheswaraswamy Co-operative Society Ltd., in Channapatna are contemplating to convey your immovable properties as detailed in the schedule hereunto annexed with intent to defeat or delay the execution of any order that may be passed against you in Dispute No. 6 of 1954-55 filed by the said Society, I hereby order, in exercise of the powers vested in me under Section 52 (4) of the Mysore Co-operative Societies Regulation, that you should not dispose of or alienate or transfer the properties mentioned in the Schedule until further orders from this Office or until you furnish adequate security to raise this attachment.

Notice is also hereby given that persons purchasing or acquiring any right do so subject to this attachment.

Given under my hand and seal this 9th day of August 1954.

S. RAMA RAO, *Assistant Registrar.*

4085